

WELLINGTON UNIFIED SCHOOL DISTRICT NUMBER 353

FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT

June 30, 2020

Wellington Unified School District Number 353

**FINANCIAL STATEMENT
For the Year Ended June 30, 2020**

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INDEPENDENT AUDITOR'S REPORT

Board of Education
Unified School District Number 353
Wellington, Kansas

Report on Financial Statements

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Unified School District Number 353 (Municipality Only) of Wellington, Kansas, as of and for the year ended June 30, 2020 and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note C to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statements in these circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinions

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note C of the financial statement, the financial statement is prepared by Unified School District Number 353 of Wellington, Kansas to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note C and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the “Basis of Adverse Opinion on U.S. Generally Accepted Accounting Principles” paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Unified School District Number 353 of Wellington, Kansas as of June 30, 2020, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Wellington Unified School District Number 353 of Wellington, Kansas as of June 30, 2020, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note C.

Other Matters***Report on Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditure-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, and schedule of regulatory basis receipts and expenditures-agency funds and district activity funds, (Schedules 1, 2, 3, and 4 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by *Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note C.

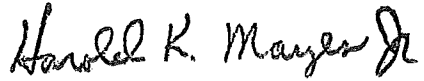
Other reporting required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 8, 2020, on our consideration of Unified School District Number 353's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Wellington Unified School District Number 353 of Wellington's internal control over financial reporting and compliance.

Prior Year Comparative

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statement of Wellington Unified School District Number 353 as of and for the year ended June 30, 2019 (not presented herein), and have issued our report thereon dated September 9, 2019, which contained an unmodified opinion on the basic financial statement. The 2019 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2019 actual column (2019 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures—actual and budget for the year ended June 30, 2020 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the basic financial statement. Such 2019 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2019 basic financial statement. The 2019 comparative information was subjected to the auditing procedures applied in the audit of the 2019 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2019 basic financial statement or to the 2019 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2019 comparative information is

fairly stated in all material respects in relation to the basic financial statement as a whole for the year ended June 30, 2019, on the basis of accounting described in Note C.

A handwritten signature in black ink that reads "Harold K. Mayes Jr." The signature is written in a cursive, flowing style.

Harold K. Mayes, Jr. CPA
Agler & Gaeddert Chartered
Ottawa, Kansas
October 9, 2020

Wellington Unified School District Number 353

SUMMARY OF RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH AND INVESTMENTS

REGULATORY BASIS

For the Year Ended June 30, 2020

	Beginning Unencumbered Cash and Investment	Prior Year Cancelled Encumbrances
Governmental type funds		
General funds		
General	\$ 0	\$ 0
Supplemental general	119,771	0
Special purpose funds		
At risk (4 year old)	0	0
At risk (K-12)	149,550	0
Bilingual Education	0	0
Capital outlay	2,103,906	0
Driver training	7,411	0
Food service	231,755	0
KPERs special retirement contribution fund	0	0
Professional development	13,185	0
Special education	695,605	0
Vocational education	36,213	0
Recreation Commission	11,413	0
Recreation Commission Employee Benefits	2,054	0
Textbook and student material revolving	244,894	0
Contingency Reserve	1,442,192	0
Kansas Reading Roadmap	(26,962)	0
Latch-Key	1,423	0
Federal Grants	8,880	0
Local Grants	94,310	0
District Activity Funds		
Gate receipts	23,993	0
School projects/User Fees and Sales Tax	34,034	0
Bond and Interest fund		
Bond and interest	1,688,301	0
Capital projects:		
Capital Projects - High School	525,000	0
Trust Funds		
Scholarships	291,055	0
Total reporting entity (excluding agency funds)	\$ 7,697,984	\$ 0

Composition of ending cash and investments

Demand deposits	
Impact Bank	\$ 5,405,927
Impact Bank - activity funds	190,076
Impact Bank - flow-thru	774,231
Impact Bank - certificates of deposit - scholarships	288,853
Security State Bank	557,813
Security State Bank - activity funds	21,009
Commerce Bank - activity funds	70,264
Impact Bank - certificates of deposit - Junior High	2,000

The accompanying notes are an integral part of this statement

Statement 1

<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash and Investment</u>	<u>Outstanding Encumbrances and Accounts Payable</u>	<u>Ending Cash and Investment</u>
\$ 11,485,111	\$ 11,485,111	\$ 0	\$ 41,230	\$ 41,230
3,549,938	3,492,346	177,363	13,508	190,871
7,704	7,704	0	0	0
1,575,000	1,531,492	193,058	29,470	222,528
10,000	10,000	0	0	0
1,154,845	2,028,266	1,230,486	466,258	1,696,744
19,094	26,505	0	1,008	1,008
647,114	581,184	297,685	90	297,775
1,578,091	1,578,091	0	0	0
47,449	49,365	11,269	1,581	12,850
3,801,630	3,876,146	621,089	42,822	663,911
450,456	436,128	50,541	3,315	53,856
401,316	398,000	14,729	0	14,729
71,571	70,500	3,125	0	3,125
219,770	173,699	290,965	102,060	393,025
0	0	1,442,192	0	1,442,192
175,449	204,183	(55,696)	3,855	(51,841)
29,746	31,087	82	0	82
446,450	438,066	17,264	2,688	19,952
48,014	45,650	96,674	1,325	97,999
88,870	84,800	28,063	0	28,063
171,180	155,159	50,055	0	50,055
2,278,677	2,252,699	1,714,279	0	1,714,279
0	0	525,000	0	525,000
3,697	5,899	288,853	0	288,853
<u>\$ 28,261,172</u>	<u>\$ 28,962,080</u>	<u>\$ 6,997,076</u>	<u>\$ 709,210</u>	<u>\$ 7,706,286</u>

Composition of ending cash and investments - continued**US Treasury Securities:**

First National Bank \$ 525,000

Time Deposits

Security Bank 76,344

Total cash and investments 7,911,517
 Agency funds per Schedule 3 (205,231)

Total Reporting Entity (excluding Agency Funds) \$ 7,706,286

Wellington Unified School District Number 353

NOTES TO FINANCIAL STATEMENT

June 30, 2020

NOTE A. MUNICIPAL REPORTING ENTITY

Unified School District Number 353 is a municipal corporation governed by an elected seven-member board. This financial statement presents the Wellington Unified School District Number 353 (the municipality only).

Recreation Commission – The Recreation Commission oversees recreation activities. The Recreation Commission operates as a separate governing body, but the District levies the taxes for the Recreation Commission, and the Recreation Commission has only the powers granted by statute, K.S.A. 12-1928. The Recreation Commission cannot purchase real property, but can acquire real property by gift. The Recreation Commission is audited by other auditors and audited financial statements were not available for presentation with Wellington Unified School District Number 353 as a related municipal entity.

NOTE B. REGULATORY BASIS TYPES OF FUNDS

The accounts of the District are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The District potential could have the following types of funds.

General Fund - the chief operating fund. Used to account for all resources except those required to be accounted for in other funds.

Special Purpose Funds - used to account for the proceeds of specific tax levies and other specific revenue sources (other than Capital Project and tax levies for long-term debt) that are intended for specific purposes.

Bond and Interest Fund - used to account for the accumulation of resources, including tax levies, transfers from other funds and used to make payments of general long-term debt.

Capital Project Fund - used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment

Trust fund – funds used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.). The District did not have any trust funds.

Agency Funds - funds used to report assets held by municipal reporting entity in purely a custodial capacity (payroll clearing fund, county treasurer tax collections accounts, etc.).

NOTE C: BASIS OF ACCOUNTING

Regulatory Basis of Accounting and departure from Accounting Principles Generally Accepted in the United States of America - The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis revenues and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt assignment to a fund, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above.

Unified School District Number 353 of Wellington, Kansas has approved a resolution that it is in compliance with K.S.A. 75-1120a (c) waiving the requirement for application of generally accepted accounting principles and allowing the District to use the statutory basis of accounting.

Wellington Unified School District Number 353

NOTES TO FINANCIAL STATEMENT

June 30, 2020

NOTE D. BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Adjustment to Comply with Legal Max- Unified school districts should use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" Budget. The Kansas State Department of Education calculates the "Legal Max" budget using enrollment figures. The District's budgeted expenditures are limited to lower of the published budget or the "Legal Max" budget.

Adjustment for Qualifying Budget Credits – Municipalities may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

All legal annual operating budgets are prepared using the regulatory basis of accounting in which revenues are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

A legal operating budget is not required for the following special purpose funds, capital project funds, business funds and trusts:

Textbook and student material revolving
Contingency
Kansas Reading Roadmap
Latch-Key
Federal Grants

Local Grants
Capital Projects High School
Scholarships

Spending in funds which are not subject to the legal annual operating budget requirements is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing board.

Wellington Unified School District Number 353

NOTES TO FINANCIAL STATEMENT

June 30, 2020

NOTE E. DEPOSITS AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

The District had the following investments and maturities as of June 30, 2020. Fair value is based upon quoted market values:

Investment Type	Cost	Fair Value	Unrealized gain (loss)	Investment Maturities		Percent of Investment	Rating U.S.
				Less than 1 yr	2 yrs		
US Treasury Notes	\$ 525,000	\$ 513,292	\$ (11,708)	\$ 0	\$ 525,000	100%	AA+

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the District or in an adjoining District if such institution has been designated as an official depository and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the bank to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. Government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices. The District rates investments (if any) as noted.

Concentration of credit risk - State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District's allocation of investments as of June 30, 2020, is as follows:

Investments	Percentage of Investments
U.S. Treasury Notes	100%

Custodial credit risk – deposits: Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year.

At June 30, 2020, the carrying amount of the District's bank deposits was \$7,386,517 (which includes petty cash funds) and the bank balance was \$7,412,230. The bank balance was held by three banks thus reducing concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance \$820,490 was covered by federal depository insurance and \$6,591,740 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Custodial credit risk – investments: For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments be adequately secured. The District had no such investments at year end.

NOTE F. IN-SUBSTANCE RECEIPT IN TRANSIT

The District received \$423,916 for general fund and \$139,967 for supplemental general fund subsequent to June 30, 2020 and as required by K.S.A. 72-6466 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2020.

Wellington Unified School District Number 353

NOTES TO FINANCIAL STATEMENT

June 30, 2020

NOTE G. LONG-TERM DEBT

Long-term obligations consisted of the following during the year:

<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Original Issue</u>	<u>Date of Final Maturity</u>
General Obligation				
Series 2011	3%-3.35%	9/1/2011	1,650,000	9/1/2026
Series 2014	3%-5%	8/1/2014	11,785,000	9/1/2034
Series 2015	2%-3%	6/1/2014	9,325,000	9/1/2026
Series 2016	2%-3%	5/1/2016	6,085,000	9/1/2024

Leases

Bobcat	1%	9/17/2018	34,417	9/17/2022
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Changes in long-term liabilities for the Wellington Unified School District for the year ended June 30, 2020 were as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Ending Balance</u>	<u>Interest Paid</u>
General Obligation					
Series 2011	\$ 1,540,000	\$ 0	\$ 20,000	\$ 1,520,000	\$ 50,080
Series 2014	11,785,000	0	0	11,785,000	414,694
Series 2015	9,230,000	0	780,000	8,450,000	265,200
Series 2016	3,570,000	0	625,000	2,945,000	97,725
	<u>\$ 26,125,000</u>	<u>\$ 0</u>	<u>\$ 1,425,000</u>	<u>\$ 24,700,000</u>	<u>\$ 827,699</u>
Leases					
Bobcat	\$ 27,534	\$ 0	\$ 6,884	\$ 20,650	\$ 489

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	<u>Year</u>							
	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026-2030</u>	<u>2031-2035</u>	<u>Total</u>
General Obligation Bonds								
Principal	\$ 1,490,000	\$ 1,560,000	\$ 1,605,000	\$ 1,700,000	\$ 1,765,000	\$ 8,835,000	\$ 7,745,000	\$ 24,700,000
Interest	<u>783,973</u>	<u>738,224</u>	<u>690,748</u>	<u>641,174</u>	<u>589,198</u>	<u>1,948,240</u>	<u>662,859</u>	<u>6,054,416</u>
Total principal and interest	<u>\$ 2,273,973</u>	<u>\$ 2,298,224</u>	<u>\$ 2,295,748</u>	<u>\$ 2,341,174</u>	<u>\$ 2,354,198</u>	<u>\$ 10,783,240</u>	<u>\$ 8,407,859</u>	<u>\$ 30,754,416</u>
Leases								
Principal	\$ 6,883	\$ 6,883	\$ 6,884	\$ 0	\$ 0	\$ 0	\$ 0	\$ 20,650
Interest	<u>489</u>	<u>489</u>	<u>488</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,466</u>
Total principal and interest	<u>\$ 7,372</u>	<u>\$ 7,372</u>	<u>\$ 7,372</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 22,116</u>

The District is subject to the municipal finance laws of the State of Kansas which limits the net bonded debt (exclusive of revenue bonds and special assessment bonds) the District may have outstanding to 14% of the assessed value of all tangible taxable property within the District, as certified to the County Clerk on the preceding August 25th. Additional authority may be granted by the Kansas State Board of Education. At June 30, 2020, the statutory limit for the District was \$10,266,512 thus creating an excess over the limit of \$14,433,488. The outstanding bond principal represents

Wellington Unified School District Number 353

NOTES TO FINANCIAL STATEMENT

June 30, 2020

NOTE G. LONG-TERM DEBT - continued

33.68% of the District valuation. The District has permission from the Kansas State Board of Education to issue bonds in excess of its statutory limit.

Changes in long-term obligations, other than debt, for the year ended June 30, 2020, are as follows:

	Balance July 1, 2019	Net Change	Balance June 30, 2020
Compensated absences	\$ 48,738	\$ 17,331	\$ 66,069

NOTE H. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Special Education	K.S.A. 72-6478	\$ 3,003,522
General	Driver Training	K.S.A. 72-6478	7,094
General	Textbook and Student	K.S.A. 72-6478	17,582
General	At-Risk (4 yr old)	K.S.A. 72-6478	7,704
General	At-Risk (K-12)	K.S.A. 72-6478	1,100,000
General	Professional Development	K.S.A. 72-6478	30,000
General	Kansas Roadmap	K.S.A. 72-6478	28,450
General	Latch-Key	K.S.A. 72-6478	24,245
Supplemental General	Bilingual Education	K.S.A. 72-6478	10,000
Supplemental General	Professional Development	K.S.A. 72-6430	10,000
Supplemental General	Special Education	K.S.A. 72-6430	300,000
Supplemental General	Vocational Education	K.S.A. 72-6430	450,000
Supplemental General	Textbook and Student	K.S.A. 72-6478	168,948
Supplemental General	At-Risk (K-12)	K.S.A. 72-6430	475,000
			\$ 5,632,545

NOTE I. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Other Post-Employment Benefits: As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retiree's health insurance plan because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been qualified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Death and Disability Other Post-Employment Benefits

As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2020.

Wellington Unified School District Number 353

NOTES TO FINANCIAL STATEMENT

June 30, 2020

NOTE I. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS – continued

Compensated Absences: Certified employees are provided 5 days of personal leave each school year. Classified full-time employees are provided 10 days paid vacation annually, after one full year of employment. All earned vacation time is to be taken from July 1 to June 30 of each fiscal year and cannot be accumulated. Hence, there is no estimated liability for accrued vacation pay at June 30, 2020. Certified employees are granted 11 days of leave per year with the ability to accumulate up to 120 days of sick leave if the days are not used in the current year. All classified employees shall accrue sick leave at a rate of one work day per month of active employment based on the number of hours normally worked. Personnel employed for more than nine months but less than twelve months shall accrue 10 days per year of sick leave. Sick leave may be accumulated up to 120 days for full time employees and 90 days for employees who do not work 12 months a year. Full time teachers who terminate or retire will not be paid for their unused sick leave. Full-time teachers who have served the district for five consecutive years are eligible to receive a severance payment upon leaving employment with Unified School District No. 353.

NOTE J. PENSION PLANS

Defined Benefit Pension Plan

Plan description. The District participates in the Kansas Public Employees Retirement System (KPERS), a cost sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions. K.S.A. 74-4919 and K.S.A. 74-49210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 14.59% and 13.21%, respectively, for the fiscal year ended June 30, 2019. The actuarially determined contribution rate was 16.15% and 14.41 % for the fiscal year ended June 30, 2020.

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64.13 million for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year. The first year payment of \$6.4 million was received in July 2017 and appropriations for fiscal year 2018 were made for the State/School group at the statutory contribution rate of 12.01% for that year.

Per 2017 House Substitute for Senate Bill 2002, Section 51(a), state general fund employer contributions to KPERS were decreased by \$194.0 million for the fiscal year ended June 30, 2019. Section 56(19) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be \$19.4 million per year.

2018 House Substitute for Senate Bill 109 provided for additional funding for KPERS School group. A payment of \$56 million was paid in fiscal year 2018. The bill also authorized a payment of \$82 million in fiscal year 2019.

2019 Senate Bill 9 authorized a payment of \$115 million for the KPERS School group.

Wellington Unified School District Number 353

NOTES TO FINANCIAL STATEMENT

June 30, 2020

NOTE J. PENSION PLANS – continued

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution, which totaled \$1,578,091 for the year ended June 30, 2020.

Net Pension Liability. At June 30, 2020, the District's proportionate share of the collective net pension liability reported for KPERS was \$14,249,348. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2018, which was rolled forward to June 30, 2019. The District's proportionate share of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2019. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at <http://www.kpers.org> or can be obtained as described above.

NOTE K. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of; damage to and destruction of assets; errors and omissions; injuries to persons and natural disasters for which the District carries commercial insurance. Settlement of claims has not exceeded commercial insurance coverage in any of the last three fiscal years.

NOTE L. OTHER INFORMATION

Flexible Benefit Plan (I.R.C. Section 125)

The Board adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Code. All employees of the District who work 17.5 hours per week in a school year position or .45 FTE are eligible to participate in the Plan beginning the first of the month following 30 days of employment. Each participant may elect to reduce his or her salary by an elected amount per month, or have a specific amount deducted, to purchase benefits offered through the Plan. Currently, benefits offered through the Plan include insurance coverage, medical reimbursement, and dependent care reimbursement.

Contingencies: The District receives significant financial assistance from numerous federal and state governmental agencies in the form of grants and state pass through aid. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds.

However, in the opinion of management, any such disallowed claims will not have a material effect on the financial statements of the District at June 30, 2020.

Ad valorem tax revenues: The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser annually determines assessed valuations and the County Clerk spreads the annual assessment on the tax rolls. The County Treasurer is the tax collection agent for all taxing entities within the county. In accordance with Kansas statutes, property taxes levied during the current year are a revenue source to be used to finance the budget of the ensuing year. Taxes are assessed on a calendar year basis and become a lien on the property on November 1 of each year. One-half of the property taxes are due December 20th, prior to the fiscal year for which they are budgeted and the second half is due the following May 10th. This procedure eliminates the need to issue tax anticipation notes since funds will be on hand prior to the beginning of each fiscal year. The District Treasurer draws down all available funds from the County Treasurer's office in two-month intervals.

Wellington Unified School District Number 353

NOTES TO FINANCIAL STATEMENT

June 30, 2020

NOTE L. OTHER INFORMATION - continued

Reimbursed Expenses: The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursement as revenue in the same fund. For purposes of budgetary comparisons, the reimbursements are shown as adjustments for qualifying budget credits.

Compliance with Kansas Statutes: The District is not aware of any statutory violations during the period covered by the audit. Kansas Reading Roadmap does show a negative cash at year end, however this is a grant and has remaining grant proceeds which will cover the negative balance.

NOTE M. CAPITAL PROJECTS

As of June 30, 2020 the District had one major capital project – High School Masonry Repairs. The Project authorization was \$951,200 and the project was complete except for making the final payment of \$336,495.

NOTE N. SUBSEQUENT EVENTS

Subsequent Events: The District evaluated subsequent events through October 9, 2020, the date the financial statements were available to be issued. No subsequent events were identified which require disclosure.

Regulatory Basis
Supplementary information

Wellington Unified School District Number 353

**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
(Budgeted Funds Only)
For the Year Ended June 30, 2020**

	Certified Budget	Adjustment To Comply With Legal Max *
Governmental type funds		
General funds		
General	\$ 12,294,564	\$ (900,548)
Supplemental general	3,739,300	(247,040)
Special purpose funds		
At risk 4 yr old	13,308	0
At risk (K-12)	2,152,791	0
Bilingual Education	20,406	0
Capital outlay	3,278,712	0
Driver training	32,761	0
Food service	915,800	0
KPERs special retirement contribution fund	1,773,259	0
Professional developemnt	62,000	0
Special education	4,022,400	0
Vocational education	441,500	0
Recreation Commission	398,000	0
Recreation Commission Employee Benefits	70,500	0
Bond and Interest funds		
Bond and interest	2,252,699	0

Schedule 1

<u>Adjustment for Qualifying Budget Credits *</u>	<u>Total Budget For Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
\$ 92,066	\$ 11,486,082	\$ 11,485,111	\$ (971)
4,191	3,496,451	3,492,346	(4,105)
0	13,308	7,704	(5,604)
0	2,152,791	1,531,492	(621,299)
0	20,406	10,000	(10,406)
0	3,278,712	2,028,266	(1,250,446)
0	32,761	26,505	(6,256)
0	915,800	581,184	(334,616)
0	1,773,259	1,578,091	(195,168)
0	62,000	49,365	(12,635)
0	4,022,400	3,876,146	(146,254)
0	441,500	436,128	(5,372)
0	398,000	398,000	0
0	70,500	70,500	0
0	2,252,699	2,252,699	0

Wellington Unified School District Number 353

Schedule 2 - A

GENERAL FUNDS
GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		2020		
	2019			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Local sources				
Interest on Idle Funds	\$ 26	\$ 0	\$ 0	\$ 0
Reimbursements	18,284	92,066	0	92,066
State sources				
General State Aid	8,844,375	9,209,190	9,901,324	(692,134)
Special Education Aid	2,356,299	2,181,650	2,390,240	(208,590)
Mineral Production Tax	3,176	2,205	3,000	(795)
Federal Sources	3,606	0	0	0
Total cash receipts	<u>11,225,766</u>	<u>11,485,111</u>	<u>\$ 12,294,564</u>	<u>\$ (809,453)</u>
Expenditures				
Instruction				
Salaries				
Certified	3,787,170	3,961,910	\$ 4,200,000	\$ (238,090)
Non-Certified	21,457	35,879	25,000	10,879
Employee Benefits				
Insurance	194,627	175,260	450,000	(274,740)
Social Security	279,528	293,614	300,000	(6,386)
Other	175,950	56,622	0	56,622
Purchased Professional Services	450	0	0	0
Other Purchased Services				
Other	8,664	7,844	50,000	(42,156)
Supplies				
General Supplemental Teaching	34,573	28,797	46,434	(17,637)
Other	45	1,776	0	1,776
Student support services				
Salaries				
Certified	6,834	0	10,000	(10,000)
Employee Benefits				
Social Security	523	0	800	(800)
Purchased Professional & Technical Services	40,337	51,379	50,000	1,379
Other Purchased Services	32,785	35,274	35,000	274
Supplies	588	1,894	5,000	(3,106)
Property	786	2,006	5,000	(2,994)
Other	150	0	0	0
Instructional Support Staff				
Salaries				
Certified	115,393	118,980	120,000	(1,020)
Non-Certified	104,233	86,989	120,000	(33,011)
Employee Benefits				
Insurance	19,562	14,483	0	14,483
Social Security	16,551	15,166	30,000	(14,834)
Other	5,402	600	18,000	(17,400)
Purchased Professional & Technical Services	28,800	0	30,000	(30,000)
Supplies				
Books and Periodicals	9,748	28,430	15,000	13,430

See Independent Auditor's Report.

Wellington Unified School District Number 353

Schedule 2 - AGENERAL FUNDS
GENERALSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
Expenditures (Continued)				
General Administration				
Employee Benefits				
Other	\$ 0	\$ 2,785	\$ 0	\$ 2,785
Purchased Professional & Technical Services	41,001	56,548	75,000	(18,452)
Other Purchased Services				
Communications	3,696	6,764	4,000	2,764
Other	2,969	3,252	2,000	1,252
Supplies	20,947	15,042	20,000	(4,958)
Other	4,309	3,183	10,000	(6,817)
School Administration				
Salaries				
Non-Certified	161,616	176,196	175,000	1,196
Employee Benefits				
Insurance	14,154	17,733	20,000	(2,267)
Social Security	12,074	12,916	15,000	(2,084)
Other	0	14	0	14
Purchased Professional & Technical Services	29,440	22,993	35,000	(12,007)
Other Purchased Services				
Communications	6,455	5,606	7,000	(1,394)
Other	1,014	2,714	2,500	214
Supplies	14,881	9,941	15,000	(5,059)
Central Services				
Salaries				
Non-Certified	222,441	252,739	240,000	12,739
Employee Benefits				
Insurance	10,675	20,325	11,000	9,325
Social Security	14,931	16,295	17,000	(705)
Other	1,000	1,000	1,000	0
Other Purchased Services	1,123	7,115	1,500	5,615
Supplies	51,352	12,221	25,000	(12,779)
Operations & Maintenance				
Salaries				
Non-Certified	248,363	257,711	260,000	(2,289)
Employee Benefits				
Insurance	2,800	36,275	40,000	(3,725)
Social Security	18,149	18,412	20,000	(1,588)
Other	30,808	1	0	1
Purchased Property Services				
Water/Sewer	66,661	79,030	100,000	(20,970)
Cleaning	13,114	14,201	20,000	(5,799)
Repairs & Maintenance	119,746	124,112	150,000	(25,888)
Repair of Buildings	23,180	8,490	100,000	(91,510)
Other	52,850	62,309	100,000	(37,691)

See Independent Auditor's Report.

Wellington Unified School District Number 353

Schedule 2 - A

GENERAL FUNDS
GENERALSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
Expenditures (Continued)				
Operations & Maintenance (Continued)				
Supplies				
General Supplies	\$ 64,630	\$ 76,986	\$ 75,000	\$ 1,986
Energy				
Heating	81,902	59,726	150,000	(90,274)
Electricity	633,183	589,659	700,000	(110,341)
Motor Fuel	40,887	41,088	75,000	(33,912)
Miscellaneous Supplies	27,167	19,640	50,000	(30,360)
Property	8,104	5,810	50,000	(44,190)
Student Transportation Services				
Contracting of Bus Service	306,396	300,466	325,000	(24,534)
Motor Fuel	59	0	0	0
Other Support services				
Purchased Professional and				
Technical Services	0	10,000	0	10,000
Telephone Lease	23	0	0	0
Business Office Supplies	244	313	0	313
Transfers				
Virtual Education			100,000	(100,000)
Special Education Fund	2,584,124	3,003,522	2,390,240	613,282
Vocational Education Fund	146,754	0	0	0
Driver Training	0	7,094	0	7,094
Textbook	67,392	17,582	0	17,582
At Risk (4 yr old) Fund	12,382	7,704	13,308	(5,604)
At Risk (K-12) Fund	1,153,614	1,100,000	1,389,782	(289,782)
Professional Development	0	30,000	0	30,000
Kansas Roadmap	0	28,450	0	28,450
Latch Key	25,000	24,245	0	24,245
Adjustments to comply with				
legal max	0	0	(900,548)	900,548
Legal general fund budget				
and expenditures	11,225,766	11,485,111	11,394,016	91,095
Adjustment for qualifying				
budget credits	0	0	92,066	(92,066)
Total expenditures	11,225,766	11,485,111	\$ 11,486,082	\$ (971)
Receipts over (under) expenditures	0	0		
Unencumbered cash (deficit), July 1	0	0		
Unencumbered cash (deficit), June 30	\$ 0	\$ 0		

See Independent Auditor's Report.

Wellington Unified School District Number 353

Schedule 2 - B

GENERAL FUNDS
SUPPLEMENTAL GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		2020		Variance Over (Under)
	2019 Actual	Actual	Budget	
Cash receipts				
Local sources				
Ad valorem tax	\$ 994,952	\$ 1,085,393	\$ 1,176,065	\$ (90,672)
Delinquent tax	38,127	33,036	15,843	17,193
Motor vehicle tax	151,063	166,718	142,094	24,624
Recreational Vehicle Tax	1,860	2,155	1,707	448
Reimbursements	0	4,191	3,604	587
State sources				
Supplemental aid	2,269,810	2,258,445	2,418,205	(159,760)
Total cash receipts	<u>3,455,812</u>	<u>3,549,938</u>	<u>\$ 3,757,518</u>	<u>\$ (207,580)</u>
Expenditures				
Instruction				
Employee Benefits				
Insurance	1,624	0	\$ 0	\$ 0
Social Security	13,572	7,276	0	7,276
Other	75	0	0	0
Supplies				
General Supplemental	89,909	128,834	100,000	28,834
Property	80,384	100,819	200,000	(99,181)
Instruction Support Services				
Salaries				
Certified	67,628	149,638	75,000	74,638
Employee Benefits				
Insurance	12,600	12,600	12,600	0
Social Security	10,791	11,212	11,500	(288)
Purchase Property Services	2,105	0	0	0
Supplies				
Technology Supplies	407,873	324,723	450,000	(125,277)
Miscellaneous Supplies	25,918	18,215	50,000	(31,785)
Other	8,060	9,282	0	9,282
General Administration				
Salaries				
Certified	243,031	195,084	150,000	45,084
Employee Benefits				
Insurance	0	12,615	0	12,615
Social Security	18,116	14,239	11,500	2,739
Other	0	1,750	0	1,750
Other Purchased Services				
Insurance	0	0	0	0
School Administration				
Salaries				
Certified	649,927	633,250	650,000	(16,750)
Employee Benefits				
Insurance	33,600	27,875	25,100	2,775
Social Security	47,780	46,595	47,780	(1,185)
Other	0	7,333	8,500	(1,167)

See Independent Auditor's Report.

Wellington Unified School District Number 353

Schedule 2 - BGENERAL FUNDS
SUPPLEMENTAL GENERALSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
Expenditures - continued				
Central Services				
Salaries				
Noncertified	\$ 109,436	\$ 113,364	\$ 120,000	\$ (6,636)
Employee Benefits				
Insurance	3,150	3,500	3,500	0
Social Security	8,213	9,278	10,000	(722)
Other	300	585	450	135
Purchased Services	0	1,500	0	1,500
Operations and Maintenance				
Purchased Property Services				
Repair of Buildings	0	0	165,563	(165,563)
Other Purchased Services				
Insurance	127,195	248,831	225,000	23,831
Transfers				
Bilingual Education	16,000	10,000	20,406	(10,406)
Food Service	10	0	0	0
Professional Development	70,000	10,000	35,090	(25,090)
Special Education Fund	800,000	300,000	361,874	(61,874)
Vocational Education Fund	253,246	450,000	405,437	44,563
At Risk (K-12) Fund	446,754	475,000	600,000	(125,000)
Textbook & Student Materials	21,025	168,948	0	168,948
Adjustment to comply with				
legal max	0	0	(247,040)	247,040
Legal supplemental general				
fund budget and expenditures	3,568,322	3,492,346	3,492,260	86
Adjustment for qualifying				
budget credits	0	0	4,191	(4,191)
Total expenditures	3,568,322	3,492,346	\$ 3,496,451	\$ (4,105)
Receipts over (under) expenditures	(112,510)	57,592		
Unencumbered cash (deficit), July 1	232,281	119,771		
Unencumbered cash (deficit), June 30	\$ 119,771	\$ 177,363		

Wellington Unified School District Number 353

Schedule 2 - C

SPECIAL PURPOSE FUNDS
AT RISK 4 YEAR OLD

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		2020		
	2019			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Local Sources				
Transfer from General Fund	\$ 12,382	\$ 7,704	\$ 13,308	\$ (5,604)
	<u>12,382</u>	<u>7,704</u>	<u>13,308</u>	<u>(5,604)</u>
Expenditures				
Instruction				
Purchased Professional & Technical Services	9,630	7,704	\$ 13,308	\$ (5,604)
Student Transportation Services				
Contracted Bus Services	<u>2,752</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total expenditures	<u>12,382</u>	<u>7,704</u>	<u>\$ 13,308</u>	<u>\$ (5,604)</u>
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	<u>0</u>	<u>0</u>		
Unencumbered cash, June 30	<u>\$ 0</u>	<u>\$ 0</u>		

See Independent Auditor's Report.

Wellington Unified School District Number 353**Schedule 2 - D****SPECIAL PURPOSE FUNDS
AT RISK (K-12)****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
Other				
Transfers				
General	\$ 1,153,614	\$ 1,100,000	\$ 1,389,782	\$ (289,782)
Supplemental General	446,754	475,000	600,000	(125,000)
Total cash receipts	1,600,368	1,575,000	1,989,782	(414,782)
Expenditures				
Instruction				
Salaries				
Certified	1,127,443	1,153,556	\$ 1,300,000	\$ (146,444)
Non-Certified	122,642	144,913	150,000	(5,087)
Employee Benefits				
Social Security	92,179	100,170	100,000	170
Other	80,693	66,102	90,000	(23,898)
Purchased Professional & Tech.	5,000	10,042	50,000	(39,958)
Purchased Property Services	0	81	50,000	(49,919)
Supplies				
Textbooks	0	0	50,000	(50,000)
Supplies- Tech	103,478	9,961	200,000	(190,039)
Other	0	0	162,791	(162,791)
Operations and Maintenance				
Purchased Property Services				
Water/Sewer	373	322	0	322
Supplies				
Electricity	14,275	13,442	0	13,442
Student Transportation Services				
Contracted Bus Services	28,419	32,903	0	32,903
Total expenditures	1,574,502	1,531,492	2,152,791	(621,299)
Receipts over (under) expenditures	25,866	43,508		
Unencumbered cash, July 1	123,684	149,550		
Unencumbered cash, June 30	\$ 149,550	\$ 193,058		

See Independent Auditor's Report.

Wellington Unified School District Number 353

Schedule 2 - ESPECIAL PURPOSE FUNDS
BILINGUAL EDUCATIONSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Other				
Transfers from Supplemental Gen.	\$ 16,000	\$ 10,000	\$ 20,406	\$ (10,406)
Expenditures				
Instruction				
Salaries				
Non-Certified	16,000	10,000	\$ 20,406	\$ (10,406)
Total expenditures	16,000	10,000	\$ 20,406	\$ (10,406)
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	\$ 0	\$ 0		

See Independent Auditor's Report.

Wellington Unified School District Number 353

Schedule 2 - FSPECIAL PURPOSE FUNDS
CAPITAL OUTLAYSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2020</u>		<u>Variance</u>	
	<u>2019</u>		<u>Over</u>	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Cash receipts				
Local sources				
Ad Valorem Property	\$ 534,787	\$ 546,932	\$ 544,472	\$ 2,460
Delinquent tax	15,100	14,568	8,586	5,982
Interest on idle funds	141,158	84,674	100,000	0
Reimbursement	31,573	74,397	0	74,397
Other	41,978	1,880	50,000	(48,120)
County sources				
Motor Vehicle Tax	68,142	77,022	65,751	11,271
Recreational Vehicle Tax	850	1,005	790	215
Commercial Vehicle Tax	1,589	0	1,668	(1,668)
In Lieu of Taxes IRB	0	0	0	0
State sources				
Capital outlay state aid	312,019	354,367	363,728	(9,361)
Other				
Transfers from General	0	0	0	0
Total cash receipts	<u>1,147,196</u>	<u>1,154,845</u>	<u>\$ 1,134,995</u>	<u>\$ 19,850</u>
Expenditures				
Instruction				
Supplies - performance uniforms	0	0	\$ 175,000	\$ (175,000)
Property	267,728	186,440	250,000	(63,560)
General Administration				
Property	11,858	14,663	0	14,663
School Administration				
Property	0	0	100,000	(100,000)
Operation and maintenance				
Salaries				
Noncertified	260,403	283,548	300,000	(16,452)
Employee benefits				
Insurance	43,367	22,306	0	22,306
Social security	18,896	20,776	22,000	(1,224)
Other	2,692	5,021	30,000	(24,979)
Supplies - technology software	50,689	50,605	0	50,605
Property	31,996	12,032	0	12,032
Supplies				
Equipment	15,640	7,372	0	7,372
Transportation				
Property	0	19,999	50,000	(30,001)
Facility acquisition and services				
Land Improvement	0	0	100,000	(100,000)
Architect & Engineering Svcs	0	0	100,000	(100,000)
Site Improvement	72,662	151,333	220,000	(68,667)
Outside Contracts	256,950	1,254,171	1,931,712	(677,541)
Total expenditures	<u>1,032,881</u>	<u>2,028,266</u>	<u>\$ 3,278,712</u>	<u>\$ (1,250,446)</u>

See Independent Auditor's Report.

Wellington Unified School District Number 353**Schedule 2 - F****SPECIAL PURPOSE FUNDS
CAPITAL OUTLAY****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
Receipts over (under) expenditures	114,315	(873,421)		
Unencumbered cash, July 1	<u>1,989,591</u>	<u>2,103,906</u>		
Unencumbered cash, June 30	<u>\$ 2,103,906</u>	<u>\$ 1,230,486</u>		

See Independent Auditor's Report.

Wellington Unified School District Number 353

Schedule 2 - G

SPECIAL PURPOSE FUNDS
DRIVER TRAINING

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		2020		
	2019			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Local sources				
Other	\$ 12,300	\$ 950	\$ 13,000	\$ (12,050)
State sources				
State safety aid	11,319	11,050	12,350	(1,300)
Other				
Transfer from General Fund	0	7,094	0	7,094
Total cash receipts	<u>23,619</u>	<u>19,094</u>	<u>\$ 25,350</u>	<u>\$ (6,256)</u>
Expenditures				
Instruction				
Salaries				
Certified	19,857	19,875	\$ 21,250	\$ (1,375)
Employee Benefits				
Social Security	1,487	1,484	1,600	(116)
Other	0	1,856	0	1,856
Supplies				
General supplemental (teaching)	239	321	1,500	(1,179)
Textbooks	0	0	4,086	(4,086)
Misc. Supplies	0	231	0	231
Other	0	62	0	62
School administration				
Salaries				
Non Certified	2,493	2,486	2,600	(114)
Employee Benefits				
Social Security	191	190	225	(35)
Vehicle operations, maintenance services				
Other Purchased Services	1,019	0	1,500	(1,500)
Total expenditures	<u>25,286</u>	<u>26,505</u>	<u>\$ 32,761</u>	<u>\$ (6,256)</u>
Receipts over (under) expenditures	(1,667)	(7,411)		
Unencumbered cash, July 1	<u>9,078</u>	<u>7,411</u>		
Unencumbered cash, June 30	<u>\$ 7,411</u>	<u>\$ 0</u>		

See Independent Auditor's Report.

Wellington Unified School District Number 353

Schedule 2 - H

SPECIAL PURPOSE FUNDS
FOOD SERVICESCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Local Sources				
Student Sales (Lunch)	\$ 171,992	\$ 132,039	\$ 185,375	\$ (53,336)
Student Sales (Breakfast)	0	0	5,820	(5,820)
Adult and Student Sales	9,165	3,808	9,845	(6,037)
Miscellaneous	2,483	2,254	1,500	754
State Sources				
School Food Assistance	6,322	7,191	6,756	435
Federal Sources				
Child Nutrition Programs	500,385	501,822	482,064	19,758
Transfers				
Supplemental General	10	0	0	0
Total cash receipts	<u>690,357</u>	<u>647,114</u>	<u>\$ 691,360</u>	<u>\$ (44,246)</u>
Expenditures				
Operations and Maintenance				
Salaries				
Non - Certified	0	0	\$ 20,000	\$ (20,000)
Employee Benefits				
Other	0	(25)	0	(25)
Property				
Other	3,872	0	5,000	(5,000)
Other Purchased Services	200	0	1,000	(1,000)
Supplies				
Other	6,186	1,845	7,500	(5,655)
Food Service operation				
Salaries				
Non - Certified	21,980	14,030	25,000	(10,970)
Employee Benefits				
Social Security	1,668	1,066	1,800	(734)
Supplies				
Food and Milk	1,876	850	2,500	(1,650)
Other Purchased Services				
Food Service Management	548,713	495,984	728,000	(232,016)
Grant Expenses	18,437	16,418	0	16,418
Property	25,792	19,490	75,000	(55,510)
Other	49,570	31,526	50,000	(18,474)
Total expenditures	<u>678,294</u>	<u>581,184</u>	<u>\$ 915,800</u>	<u>\$ (334,616)</u>
Receipts over (under) expenditures	12,063	65,930		
Unencumbered cash, July 1	<u>219,692</u>	<u>231,755</u>		
Unencumbered cash, June 30	<u>\$ 231,755</u>	<u>\$ 297,685</u>		

See Independent Auditor's Report.

Wellington Unified School District Number 353

Schedule 2 - I

SPECIAL PURPOSE FUNDS
KPRS SPECIAL RETIREMENT CONTRIBUTION FUND

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		2020		
	2019			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
State sources				
KPRS	\$ 1,041,938	\$ 1,578,091	\$ 1,773,259	\$ (195,168)
Total cash receipts	<u>1,041,938</u>	<u>1,578,091</u>	<u>\$ 1,773,259</u>	<u>\$ (195,168)</u>
Expenditures				
Instruction				
Employee Benefits	656,330	949,533	\$ 1,116,998	\$ (167,465)
Student Support				
Employee Benefits	108,885	129,457	185,310	(55,853)
Instructional Support				
Employee Benefits	62,989	87,681	107,200	(19,519)
General Administration				
Employee Benefits	53,388	115,189	90,860	24,329
School Administration				
Employee Benefits	70,663	106,913	120,260	(13,347)
Central Services				
Employee Benefits	0	69,113	0	69,113
Other Supplemental Services				
Employee Benefits	12,510	19,173	21,291	(2,118)
Operations and Maintenance				
Employee Benefits	52,443	68,138	89,252	(21,114)
Food Service				
Employee Benefits	<u>24,730</u>	<u>32,894</u>	<u>42,088</u>	<u>(9,194)</u>
Total expenditures	<u>1,041,938</u>	<u>1,578,091</u>	<u>\$ 1,773,259</u>	<u>\$ (195,168)</u>
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	<u>0</u>	<u>0</u>		
Unencumbered cash, June 30	<u>\$ 0</u>	<u>\$ 0</u>		

See Independent Auditor's Report.

Wellington Unified School District Number 353

Schedule 2 - JSPECIAL PURPOSE FUNDS
PROFESSIONAL DEVELOPMENTSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		<u>2020</u>		<u>Variance</u>
	<u>2019</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
	<u>Actual</u>			<u>(Under)</u>
Cash receipts				
Local sources				
Interest on Idle Funds	\$ 0	\$ 0	\$ 25	\$ (25)
Other	1,105	0	1,200	(1,200)
State sources				
State aid	11,928	7,449	12,500	(5,051)
Other				
Transfers from General	0	30,000	0	30,000
Transfers from Supplemental General	70,000	10,000	35,090	(25,090)
Total cash receipts	<u>83,033</u>	<u>47,449</u>	<u>\$ 48,815</u>	<u>\$ (141)</u>
Expenditures				
Instructional Support				
Salaries				
Certified	87,491	41,126	\$ 45,000	\$ (3,874)
Employee Benefits				
Social Security	4,345	4,027	3,400	627
Insurance	4,200	1,513	3,000	(1,487)
Other	0	203	0	203
Purchased Professional and				
Technical Services	2,149	0	8,900	(8,900)
Other Purchased Services	1,698	0	1,700	(1,700)
Miscellaneous Supplies	0	2,496	0	2,496
Books & Periodicals	117	0	0	0
Total expenditures	<u>100,000</u>	<u>49,365</u>	<u>\$ 62,000</u>	<u>\$ (12,635)</u>
Receipts over (under) expenditures	(16,967)	(1,916)		
Unencumbered cash, July 1	<u>30,152</u>	<u>13,185</u>		
Unencumbered cash, June 30	<u>\$ 13,185</u>	<u>\$ 11,269</u>		

See Independent Auditor's Report.

Wellington Unified School District Number 353

Schedule 2 - KSPECIAL PURPOSE FUNDS
SPECIAL EDUCATIONSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASISFor the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Local Sources				
Other	\$ 654	\$ 0	\$ 5,000	\$ (5,000)
Reimbursements	4,973	5,744	0	5,744
State Sources				
Federal Sources				
Special Ed Aid	403,073	414,683	415,000	(317)
Medicaid	112,857	77,681	100,000	(22,319)
Transfers				
Transfer from General	2,584,124	3,003,522	2,390,240	613,282
Transfer from Supplemental General	800,000	300,000	361,874	(61,874)
Total cash receipts	<u>3,905,681</u>	<u>3,801,630</u>	<u>\$ 3,272,114</u>	<u>\$ 529,516</u>
Expenditures				
Instruction				
Salaries				
Certified	887,336	896,242	\$ 1,000,000	\$ (103,758)
Non - Certified	965,299	971,231	1,000,000	(28,769)
Employee Benefits				
Insurance	186,821	203,278	250,000	(46,722)
Social Security	59,698	129,948	153,000	(23,052)
Other	11,247	32,963	25,000	7,963
Purchased Professional and Technical Services	7,547	0	15,000	(15,000)
Other Purchased Services				
Tuition	666,707	577,060	700,000	(122,940)
Other	184,694	190,187	100,000	90,187
Supplies				
General Supplemental	4,155	6,297	10,000	(3,703)
Misc.	1,001	2,268	1,500	768
Other	337	1,012	5,000	(3,988)
Student Support Services				
Salaries				
Certified	516,015	511,916	525,000	(13,084)
Employee Benefits				
Insurance	6,650	21,896	0	21,896
Social Security	107,562	35,938	40,200	(4,262)
Other	250	1,415	10,000	(8,585)
Communications	17,470	20,689	0	20,689
Other Purchased Services	569	0	2,000	(2,000)
Other	0	0	20,000	(20,000)

See Independent Auditor's Report.

Wellington Unified School District Number 353

Schedule 2 - K

SPECIAL PURPOSE FUNDS
SPECIAL EDUCATIONSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
Expenditures (Continued)				
General Administration				
Salaries				
Certified	\$ 167,084	\$ 81,026	\$ 80,000	\$ 1,026
Non - Certified	40,247	42,291	60,000	(17,709)
Employee Benefits				
Insurance	3,500	8,925	0	8,925
Social Security	13,722	8,427	10,700	(2,273)
Other	339	1,015	5,000	(3,985)
Purchased Professional and Technical Services	0	0	5,000	(5,000)
Other Purchased Services	4,410	7,106	5,000	2,106
Supplies	(2,182)	94	0	94
Other	315	0	0	0
Instructional Support Staff				
Salaries				
Certified	255	0	0	0
Employee Benefits				
Social Security	19	0	0	0
Insurance	350	0	0	0
Other Purchased Services				
Books and Periodicals	(2,022)	8,546	0	8,546
Student Transportation Services				
Purchased Property services	79,239	116,376	0	116,376
Total expenditures	3,928,635	3,876,146	\$ 4,022,400	\$ (146,254)
Receipts over (under) expenditures	(22,954)	(74,516)		
Unencumbered cash, July 1	718,559	695,605		
Unencumbered cash, June 30	\$ 695,605	\$ 621,089		

See Independent Auditor's Report.

Wellington Unified School District Number 353

Schedule 2 - LSPECIAL PURPOSE FUNDS
VOCATIONAL EDUCATIONSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

		2020		Variance
	2019	Actual	Budget	Over
	Actual			(Under)
Cash receipts				
State Sources				
State Aid	\$ 0	\$ 456	\$ 0	\$ 456
Other				
Transfer from Supplemental	400,000	450,000	405,437	44,563
Total cash receipts	400,000	450,456	\$ 405,437	\$ 45,019
Expenditures				
Instruction				
Salaries	348,741	363,136	\$ 370,000	\$ (6,864)
Certified	24,092	25,850	26,000	(150)
Non - Certified				
Employee Benefits				
Insurance	6,300	19,493	0	19,493
Social Security	28,988	28,300	30,500	(2,200)
Other	11,500	(989)	15,000	(15,989)
Purchased Prof. & Tech Services	0	(1,943)	0	(1,943)
Supplies	617	2,056	0	2,056
General Supplemental	4,254	0	0	0
School Administration				
Other	0	225	0	225
Total expenditures	424,492	436,128	\$ 441,500	\$ (5,372)
Receipts over (under) expenditures	(24,492)	14,328		
Unencumbered cash, July 1	60,705	36,213		
Unencumbered cash, June 30	\$ 36,213	\$ 50,541		

See Independent Auditor's Report.

Wellington Unified School District Number 353**Schedule 2 - M**SPECIAL PURPOSE FUNDS
RECREATION COMMISSION GENERAL FUNDSCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASISFor the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019</u> <u>Actual</u>	<u>2020</u>		<u>Variance</u> <u>Over</u> <u>(Under)</u>
		<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Taxes and shared revenue				
Ad valorem property	\$ 336,536	\$ 342,789	\$ 338,927	\$ 3,862
Delinquent tax	10,921	9,753	5,367	4,386
Motor Vehicle tax	43,586	48,145	41,084	7,061
Recreational Vehicle tax	531	629	494	135
Commercial Vehicle Tax	0	0	1,042	(1,042)
Total Cash Receipts	<u>391,574</u>	<u>401,316</u>	<u>\$ 386,914</u>	<u>\$ 14,402</u>
Expenditures				
Community service operations	<u>398,550</u>	<u>398,000</u>	<u>\$ 398,000</u>	<u>\$ 0</u>
Receipts over (under) expenditures	(6,976)	3,316		
Unencumbered cash, July 1	<u>18,389</u>	<u>11,413</u>		
Unencumbered cash, June 30	<u>\$ 11,413</u>	<u>\$ 14,729</u>		

See Independent Auditor's Report.

Wellington Unified School District Number 353**Schedule 2 - N****SPECIAL PURPOSE FUNDS
RECREATION COMMISSION EMPLOYEE BENEFITS FUND****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	2019	2020		Variance Over (Under)
		Actual	Budget	
Cash Receipts				
Taxes and shared revenue				
Ad valorem property	\$ 59,906	\$ 61,095	\$ 59,959	\$ 1,136
Delinquent tax	2,012	1,788	956	832
Motor Vehicle tax	7,771	8,576	7,313	1,263
Recreational Vehicle Tax	95	112	87	25
Commercial Vehicle Tax	0	0	185	(185)
Total Cash Receipts	<u>69,784</u>	<u>71,571</u>	<u>\$ 68,500</u>	<u>\$ 3,071</u>
Expenditures				
Community service operations	<u>72,000</u>	<u>70,500</u>	<u>\$ 70,500</u>	<u>\$ 0</u>
Receipts over (under) expenditures	(2,216)	1,071		
Unencumbered cash, July 1	<u>4,270</u>	<u>2,054</u>		
Unencumbered cash, June 30	<u>\$ 2,054</u>	<u>\$ 3,125</u>		

See Independent Auditor's Report.

Wellington Unified School District Number 353**Schedule 2 - O****SPECIAL PURPOSE FUNDS
TEXTBOOK AND STUDENT MATERIAL REVOLVING - ACTUAL****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS**

For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
Cash receipts		
Local sources		
Rental fees and books	\$ 68,091	\$ 33,240
Other		
Transfer from General	67,392	17,582
Transfer from Supplemental General	<u>21,025</u>	<u>168,948</u>
Total cash receipts	<u>156,508</u>	<u>219,770</u>
Expenditures		
Instruction		
Textbooks	194,309	130,363
Support services		
Miscellaneous supplies		
Other material and supplies	<u>59,536</u>	<u>43,336</u>
Total expenditures	<u>253,845</u>	<u>173,699</u>
Receipts over (under) expenditures	(97,337)	46,071
Unencumbered cash, July 1	<u>342,231</u>	<u>244,894</u>
Unencumbered cash, June 30	<u><u>\$ 244,894</u></u>	<u><u>\$ 290,965</u></u>

See Independent Auditor's Report.

Wellington Unified School District Number 353

Schedule 2 - P

**SPECIAL PURPOSE FUNDS
CONTINGENCY RESERVE**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)**

	<u>2019 Actual</u>	<u>2020 Actual</u>
Cash receipts		
Other		
Transfer from General	\$ <u> 0</u>	\$ <u> 0</u>
Expenditures		
Operations & Maintenance	<u> 0</u>	<u> 0</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	<u>1,442,192</u>	<u>1,442,192</u>
Unencumbered cash, June 30	\$ <u><u>1,442,192</u></u>	\$ <u><u>1,442,192</u></u>

Wellington Unified School District Number 353

Schedule 2 - Q

SPECIAL PURPOSE FUNDS
KANSAS READING ROADMAP

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
Cash receipts		
State Sources		
Federal Funding	\$ 207,636	\$ 146,999
Other		
Transfers from General Fund	<u>0</u>	<u>28,450</u>
Total cash receipts	<u>207,636</u>	<u>175,449</u>
Expenditures		
Instruction		
Salaries		
Certified	162,019	174,381
Employee Benefits		
Social Security	12,944	13,270
Insurance	6,300	7,000
Supplies		
General Supplemental Teaching	8,260	3,855
Instructional Support Staff		
Purchased Prof. & Tech Services	2,242	3,100
Other	2,398	0
Transportation		
Other	16,566	2,577
Administration		
Field Trip	<u>2,419</u>	<u>0</u>
Total expenditures	<u>213,148</u>	<u>204,183</u>
Receipts over (under) expenditures	(5,512)	(28,734)
Unencumbered cash, July 1	<u>(21,450)</u>	<u>(26,962)</u>
Unencumbered cash, June 30	\$ <u><u>(26,962)</u></u>	\$ <u><u>(55,696)</u></u>

Wellington Unified School District Number 353**Schedule 2 - R****SPECIAL PURPOSE FUNDS
LATCH-KEY****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS**

For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	2019 Actual	2020 Actual
Cash Receipts		
Other	\$ 9,734	\$ 5,501
Transfers from General Fund	<u>25,000</u>	<u>24,245</u>
Total Cash Receipts	<u>34,734</u>	<u>29,746</u>
Expenditures		
Instruction		
Salaries		
Certified	31,727	28,880
Employee Benefits		
Social Security	2,273	2,083
Other	6	(12)
Grant Expenses	<u>641</u>	<u>136</u>
Total Expenditures	<u>34,647</u>	<u>31,087</u>
Receipts over (under) Expenditures	87	(1,341)
Unencumbered cash, July 1	<u>1,336</u>	<u>1,423</u>
Unencumbered cash, June 30	<u><u>\$ 1,423</u></u>	<u><u>\$ 82</u></u>

See Independent Auditor's Report.

Wellington Unified School District Number 353

SPECIAL PURPOSE FUNDS
FEDERAL GRANTS

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>Title I</u>	<u>Carl Perkins Grant</u>	<u>Title II Teacher Quality</u>
Cash Receipts			
Federal Aid	\$ 342,648	\$ 25,109	\$ 78,693
Other	0	0	0
Transfers in	0	0	0
	<u>342,648</u>	<u>25,109</u>	<u>78,693</u>
Total Cash Receipts			
	<u>342,648</u>	<u>25,109</u>	<u>78,693</u>
Expenditures			
Instruction			
Salaries			
Certified	298,117	0	30,813
Employee Benefits			
Insurance	19,295	0	(232)
Social Security	17,545	0	1,274
Other	4,909	0	300
Purchased Professional and Technical Services	0	0	7,861
Supplies			
General Supplemental	2,605	0	155
Grant Expenses	0	0	0
Support Services			
Salaries			
Certified	0	0	0
Employee Benefits			
Social Security	2	210	0
Purchased Professional and Technical Services	0	16,328	0
Other Purchased Services	0	1,897	0
Other	685	380	0
Property	0	0	27,421
Central Services			
Other	0	0	8,501
	<u>343,158</u>	<u>18,815</u>	<u>76,093</u>
Total Expenditures			
	<u>343,158</u>	<u>18,815</u>	<u>76,093</u>
Receipts over (under) Expenditures	(510)	6,294	2,600
Unencumbered cash, July 1	592	7,941	347
	<u>592</u>	<u>7,941</u>	<u>347</u>
Unencumbered cash, June 30	\$ 82	\$ 14,235	\$ 2,947
	<u>\$ 82</u>	<u>\$ 14,235</u>	<u>\$ 2,947</u>

See Independent Auditor's Report.

Schedule 2 - S

Totals		Totals	
<u>June 30, 2020</u>		<u>June 30, 2019</u>	
\$	446,450	\$	467,281
	0		0
	0		0
	<u>446,450</u>		<u>467,281</u>
	328,930		304,712
	19,063		2,566
	18,819		41,230
	5,209		727
	7,861		19,713
	2,760		8,987
	0		0
	0		2,800
	212		322
	16,328		22,740
	1,897		4,959
	1,065		8,345
	27,421		61,010
	<u>8,501</u>		<u>0</u>
	<u>438,066</u>		<u>478,111</u>
	8,384		(10,830)
	<u>8,880</u>		<u>19,710</u>
\$	<u><u>17,264</u></u>	\$	<u><u>8,880</u></u>

See Independent Auditor's Report.

Wellington Unified School District Number 353**Schedule 2 - T****SPECIAL PURPOSE FUNDS
LOCAL GRANTS****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS**

For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
Cash Receipts		
State Source		
Safe and Secure Grant	\$ 28,566	\$ 29,916
Casino funds (in 2015 this was net of expenses)	54,921	1,008
Grants/donations	<u>13,309</u>	<u>17,090</u>
Total cash receipts	<u>96,796</u>	<u>48,014</u>
Expenditures		
Instruction		
Salaries		
Certified	25,129	14,995
Other Purchased Services	257	325
Casino expenses	45,056	(3,522)
Grant expenses	<u>35,557</u>	<u>33,852</u>
Total expenditures	<u>105,999</u>	<u>45,650</u>
Receipts over (under) expenditures	(9,203)	2,364
Unencumbered cash ,July 1	<u>103,513</u>	<u>94,310</u>
Unencumbered cash, June 30	<u><u>\$ 94,310</u></u>	<u><u>\$ 96,674</u></u>

See Independent Auditor's Report.

Wellington Unified School District Number 353

Schedule 2 - U

DEBT SERVICE FUND
BOND AND INTEREST

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	2019 Actual	2020		Variance Over (Under)
		Actual	Budget	
Cash receipts				
Taxes and shared revenue:				
Ad valorem tax	\$ 722,591	\$ 747,300	\$ 738,922	\$ 8,378
Delinquent tax	30,423	24,779	11,592	13,187
Motor vehicle tax	96,443	95,402	83,475	11,927
Recreational Vehicle tax	1,194	1,283	1,003	280
Commercial Vehicle Tax	0	0	2,118	(2,118)
Earnings on Investments	26,481	13,240	0	13,240
State Sources				
State Aid	1,253,237	1,396,673	1,396,673	0
Total cash receipts	<u>2,130,369</u>	<u>2,278,677</u>	<u>\$ 2,233,783</u>	<u>\$ 44,894</u>
Expenditures				
Principal	0	1,017,245	\$ 1,425,000	\$ (407,755)
Interest	1,375,000	586,616	827,699	(241,083)
Cost of Issuance	0	184,954	0	184,954
Commission and Postage	862,924	463,884	0	463,884
Total expenditures	<u>2,237,924</u>	<u>2,252,699</u>	<u>\$ 2,252,699</u>	<u>\$ 0</u>
Receipts over (under) expenditures	(107,555)	25,978		
Unencumbered cash, July 1	<u>1,795,856</u>	<u>1,688,301</u>		
Unencumbered cash, June 30	<u>\$ 1,688,301</u>	<u>\$ 1,714,279</u>		

See Independent Auditor's Report.

Wellington Unified School District Number 353**Schedule 2 - V****CAPITAL PROJECTS FUND
CAPITAL PROJECTS - HIGH SCHOOL****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS**

For the Year Ended June 30, 2020
(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	2019 Actual	2020 Actual
Cash receipts		
Other	\$ 0	\$ 0
Expenditures		
Other	0	0
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	525,000	525,000
Unencumbered cash, June 30	\$ 525,000	\$ 525,000

See Independent Auditor's Report.

Wellington Unified School District Number 353**Schedule 2 - W****TRUST FUND
SCHOLARSHIPS****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS**

For the Year Ended June 30, 2020

(With Comparative Actual Totals for the Prior Year Ended June 30, 2019)

	<u>2019 Actual</u>	<u>2020 Actual</u>
Cash receipts		
Contributions and interest income	\$ 2,051	\$ 3,697
Expenditures		
Scholarships awarded	<u>0</u>	<u>5,899</u>
Receipts over (under) expenditures	2,051	(2,202)
Unencumbered cash, July 1	<u>289,004</u>	<u>291,055</u>
Unencumbered cash, June 30	<u><u>\$ 291,055</u></u>	<u><u>\$ 288,853</u></u>

See Independent Auditor's Report.

Wellington Unified School District Number 353

Schedule 3

AGENCY FUNDS
STUDENT ORGANIZATION ACCOUNTS

SCHEDULE OF RECEIPTS, EXPENDITURES AND CASH BALANCES
REGULATORY BASIS
For the Year Ended June 30, 2020

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Student Organization Accounts				
High School				
Band Club	\$ 93	\$ 4,407	\$ 2,347	\$ 2,153
B.P.A. Club	2,371	9,766	7,416	4,721
Cheerleading	2,779	3,329	5,082	1,026
Circle of Friends	338	194	0	532
Clay Target Team	4,113	1,085	2,173	3,025
Color Guard	880	0	631	249
Crimson Dancers	1,654	1,597	1,774	1,477
Crusader Creator	3,756	1,429	1,957	3,228
Crusader Way	972	0	0	972
FCA	850	2,594	3,093	351
FCCLA	781	667	958	490
FFA Club	6,478	30,408	26,179	10,707
FFA - Test Farm	14,608	0	4,398	10,210
FFA - National Convention	1,686	3,915	1,500	4,101
FFA - Plant Sale	4,739	6,728	6,317	5,150
Forensics	246	0	0	246
NHS	4,473	1,311	1,290	4,494
Industrial Technology Projects	3,563	463	994	3,032
Junior Class	3,084	50	1,110	2,024
Key Club	4,458	0	0	4,458
Library Club	1,910	86	28	1,968
Power lifting	1,981	5,731	2,129	5,583
SADD	3,543	824	1,337	3,030
SAVE	281	1,000	474	807
Scoreboard Advertising	3,009	3,796	2,500	4,305
KWHS News	3,495	0	1,224	2,271
Speech Club	2,306	4,507	6,588	225
Sports Calendars	1,400	3,675	3,331	1,744
Student Council	3,652	14,447	11,960	6,139
Vo-Ag Students	1,619	1,298	75	2,842
Vocal Music Club	2,536	636	761	2,411
Leadership	676	886	1,110	452
High School Spanish	203	0	0	203
Yearbook Club	3,834	4,377	7,692	519
Total Wellington High School	92,367	109,206	106,428	95,145
Fundraisers				
High School				
Baseball Fundraiser	5,086	6,481	7,821	3,746
Basketball Fundraiser	1,493	6,092	6,113	1,472
WHS Football	3,873	16,012	19,342	543
Golf Fundraiser	27	2,215	42	2,200
Volleyball Fundraiser	658	3,525	3,805	378
Wrestling Fundraiser	641	1,480	1,814	307

See Independent Auditor's Report.

Wellington Unified School District Number 353

Schedule 3

AGENCY FUNDS
STUDENT ORGANIZATION ACCOUNTS

SCHEDULE OF RECEIPTS, EXPENDITURES AND CASH BALANCES
REGULATORY BASIS
For the Year Ended June 30, 2020

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Fundraisers - continued				
High School				
Softball Fundraiser	\$ 1,183	\$ 0	0	\$ 1,183
Basketball Fundraiser	873	1,017	696	1,194
Tennis (girls)	272	0	0	272
Cross Country fundraiser	22	0	0	22
Girls P.S. & Q	79	0	0	79
Special K Fundraiser	300	1,238	1,538	0
Girls Athletics	184	0	0	184
History Travel	500	0	0	500
Crusaders To DC	1,318	0	1,265	53
Girls Golf	60	3,030	2,221	869
Total Wellington High School	16,569	41,090	44,657	13,002
Scholarships/Donations - in activity fund account				
Function code 0302	1,000	3,000	2,000	2,000
Function code 0303	250	500	250	500
Function code 0305	9,507	1,500	500	10,507
Function code 0306	8,000	0	4,000	4,000
Function code 0308	504	179	0	683
Function code 0309	8,000	56,000	58,000	6,000
Function code 0317	4,562	426	1,000	3,988
Function code 0318	3,134	126	0	3,260
Function code 0319	413	171	200	384
Function code 0320	127	128	200	55
Function code 0345	1,750	0	0	1,750
Function code 0346	4,500	0	2,500	2,000
Function code 0347	500	1,000	500	1,000
Function code 0348	2,500	5,000	2,500	5,000
Function code 0349	6,500	0	6,500	0
Function code 0352	0	5,100	2,550	2,550
Function code 0353	250	0	250	0
Donations	2,047	0	0	2,047
WHS ACT	3,664	54	0	3,718
WHS ACT	3,053	45	0	3,098
	60,261	73,229	80,950	52,540

See Independent Auditor's Report.

Wellington Unified School District Number 353

Schedule 3AGENCY FUNDS
STUDENT ORGANIZATION ACCOUNTSSCHEDULE OF RECEIPTS, EXPENDITURES AND CASH BALANCES
REGULATORY BASIS
For the Year Ended June 30, 2020

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Junior High School:				
Annual Club	\$ 9,462	\$ 575	\$ 0	\$ 10,037
Art Club	721	0	0	721
Band	0	381	326	55
Band Rentals	0	707	670	37
Basketball Club	250	1,054	1,171	133
Book Fair	488	992	1,005	475
Cheerleaders	797	0	354	443
Circle of Friends	2,906	8,037	7,332	3,611
Casino Club	1,836	0	0	1,836
Entrance Projects	1	76	76	1
Fellowship of C	952	1,849	984	1,817
Fund Raiser Club	13,067	5,603	7,372	11,298
Game of Games	213	0	213	0
Greenhouse	280	2,980	2,873	387
Golf Club	207	0	0	207
Jersey Club	53	0	0	53
Library Club	3,931	295	334	3,892
Letter Jacket Club	650	0	0	650
Media	200	3,459	2,426	1,233
Music Club	446	95	141	400
Quest	500	0	86	414
Spelling Bee	664	625	787	502
Student Council	877	872	949	800
Track Club	54	0	0	54
Wall of Fame	47	0	0	47
Wrestling Club	107	0	0	107
Junior High CD	0	2,000	0	2,000
Projector Fund	3,334	0	0	3,334
Total Wellington Junior High	42,043	29,600	27,099	44,544
Total Student Organization Funds	\$ 211,240	\$ 253,125	\$ 259,134	\$ 205,231

See Independent Auditor's Report.

Wellington Unified School District Number 353

Schedule 4

DISTRICT ACTIVITY FUNDS

**SCHEDULE OF RECEIPTS, EXPENDITURES AND CASH BALANCES
REGULATORY BASIS**

For the Year Ended June 30, 2020

	Beginning Unencumbered Cash	Cash Receipts	Cash Expenditures	Ending Unencumbered Cash
Gate receipts				
Wellington High School Athletics	\$ 7,833	\$ 65,207	\$ 62,642	\$ 10,398
Wellington Junior High School Athletics	16,160	23,663	22,158	17,665
Total Gate Receipts	<u>\$ 23,993</u>	<u>\$ 88,870</u>	<u>\$ 84,800</u>	<u>\$ 28,063</u>
School projects				
Wellington High School				
ACT Test Prep	\$ 20	\$ 5,860	\$ 5,860	\$ 20
Building Rental	4,989	490	95	5,384
Incentives	2,882	3,994	6,302	574
PSAT/NMSQT	0	408	408	0
Returned Check	230	0	0	230
Positive Behavior	374	2,991	2,691	674
Total Wellington High School	<u>8,495</u>	<u>13,743</u>	<u>15,356</u>	<u>6,882</u>
Wellington Junior High School				
Interest	1,105	186	0	1,291
Vendor Club	2,448	1,268	1,134	2,582
Wellington Lincoln Elementary				
Activities	1,079	1,075	1,686	468
Wellington Washington Elementary				
Activities	4,879	16,438	13,500	7,817
Wellington Kennedy Elementary				
Activities	972	13,771	13,263	1,480
Wellington Eisenhower Elementary				
Activities	3,972	28,183	26,075	6,080
Subtotal School Projects	<u>14,455</u>	<u>60,921</u>	<u>55,658</u>	<u>19,718</u>
User Fees				
Wellington High School				
Graphic Arts	206	0	0	206
Jewelry Class	0	27	0	27
Student Class	0	14,289	13,114	1,175
Student Overpay	183	500	211	472
Tech Repairs	473	583	0	1,056
Computer Graphics	1,600	725	431	1,894
Total Wellington High School	<u>2,462</u>	<u>16,124</u>	<u>13,756</u>	<u>4,830</u>

See Independent Auditor's Report.

Wellington Unified School District Number 353**DISTRICT ACTIVITY FUNDS**

**SCHEDULE OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
REGULATORY BASIS
For the Year Ended June 30, 2020**

	Beginning Unencumbered Cash	Cash Receipts	Cash Expenditures	Ending Unencumbered Cash
User Fees - continued				
Wellington Junior High School				
Chromebook Tech	\$ 420	\$ 1,604	\$ 1,819	\$ 205
Central Office	0	315	184	131
Drivers education	650	3,770	650	3,770
Enrollment	2,933	8,045	10,848	130
	<u>4,003</u>	<u>13,734</u>	<u>13,501</u>	<u>4,236</u>
Total User Fees	<u>4,003</u>	<u>13,734</u>	<u>13,501</u>	<u>4,236</u>
Revolving accounts				
Special Ed Revolving account	406	94	38	462
Superintendent Revolving account	940	0	157	783
Food Service Revolving account	1,097	10	314	793
Century Connect - World Pay Report	1,924	56,133	46,118	11,939
Principal Revolving	4	1,496	1,086	414
	<u>4,371</u>	<u>57,733</u>	<u>47,713</u>	<u>14,391</u>
Total User Fees	<u>4,371</u>	<u>57,733</u>	<u>47,713</u>	<u>14,391</u>
Sales Tax				
Wellington High School Sales Tax	216	6,513	6,729	0
	<u>216</u>	<u>6,513</u>	<u>6,729</u>	<u>0</u>
Wellington Junior High School Sales Tax	32	2,412	2,446	(2)
	<u>32</u>	<u>2,412</u>	<u>2,446</u>	<u>(2)</u>
Total district activity funds	<u>\$ 34,034</u>	<u>\$ 171,180</u>	<u>\$ 155,159</u>	<u>\$ 50,055</u>

Wellington Unified School District Number 353

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
REGULATORY BASIS
For the Year Ended June 30, 2020

Federal Grantor/ Pass-through Grantor/ Program or Cluster Title	Federal CFDA Number	Revenues	Expenditures
<u>U.S. Department of Education</u>			
<u>Passed-through Kansas Department of Education</u>			
<u>Special Ed Cluster</u>			
Special Education - Grants to States Title VI	84.027	\$ 395,843	\$ 395,843
Special Education - Preschool Grant Title VI	84.173	18,840	18,840
		<u>414,683</u>	<u>414,683</u>
 Title I - Grants to Local Educational Agencies	84.010	342,648	343,158
Carl Perkins	84.048	25,109	18,815
Student Support & Academic Enrichment Grants	84.424A	23,050	23,050
Title II A - Improving Teacher Quality	84.367A	55,643	53,043
		<u>446,450</u>	<u>438,066</u>
 Total U.S. Department of Education		<u>861,133</u>	<u>852,749</u>
 <u>U.S. Department of Agriculture</u>			
<u>Passed-through Kansas Department of Education</u>			
<u>Child Nutrition Cluster</u>			
School Breakfast Program	10.553	102,534	102,534
National School Lunch Program	10.555	349,621	349,621
Summer Food Service Program for Children	10.559	9,018	9,018
		<u>461,173</u>	<u>461,173</u>
 Child and adult care food program	10.558	17,919	17,919
Team nutrition training grants	10.574	3,145	3,145
Fresh Fruit & Vegetables	10.582	19,585	19,585
		<u>40,649</u>	<u>40,649</u>
 Total U.S. Department of Agriculture		<u>501,822</u>	<u>501,822</u>
 <u>U.S. Department of Agriculture</u>			
<u>Passed-through Kansas Department of Education</u>			
Cooperative Agreement to Promote Adolescent			
Health Through School-based HIV/STD			
Prevention & School-based Surveillance	93.555	146,999	182,949
 Total Revenue and Expenditures of Federal Awards		<u>\$ 1,509,954</u>	<u>\$ 1,537,520</u>

The District did not provide federal awards to subrecipients for the year ended June 30, 2020

The accompanying notes are an integral part of this statement.

Wellington Unified School District NO. 353

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended June 30, 2020

NOTE A. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the schedule) includes the federal grant activity of Unified School District Number 353 under programs of the federal government for the year ended June 30, 2020. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a select portion of the operations of Unified School District Number 353, it is not intended to and does not present the summary of receipts, expenditures and unencumbered cash of Unified School District Number 353.

NOTE B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported in the Schedule of Expenditures of Federal Awards are reported based upon the Kansas Municipal Audit and Accounting Guide.

NOTE C. INDIRECT COST RATE

Unified School District Number 353 did not use the standard indirect cost rate of 10%.

Special Reports

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Education
Wellington Unified School District Number 353
Wellington, Kansas

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of Wellington Unified School District Number 353 as of and for the year ended June 30, 2020, and the related notes to the financial statements, which comprise the District's regulatory basis financial statements, and have issued our report thereon dated October 9, 2020. The District prepares its financial statements on a regulatory basis of accounting which demonstrates compliance with *Kansas Municipal Audit and Accounting Guide*, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal controls) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statement, but not for the purpose of expressing our opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

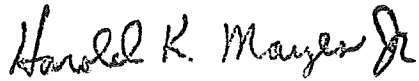
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statement is free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is intended solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Harold K. Mayes Jr." The signature is written in a cursive style with a large, stylized "H" and "M".

Harold K. Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
October 9, 2020

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE

Board of Education
Wellington Unified School District Number 353
Wellington, Kansas

Report on Compliance for Each Major Federal Program

We have audited Wellington Unified School District Number 353's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended June 30, 2020. The District's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Each Major Federal Program

In our opinion the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020


Report Internal Control over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with *Uniform Guidance*, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based upon requirements of *Uniform Guidance*. Accordingly, this report is not suitable for any other purpose.


Harold K. Mayes Jr CPA
Agler & Gaeddert, Chartered
Ottawa, Kansas
October 9, 2020

Wellington Unified School District Number 353

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
REGULATORY BASIS
For the Year Ended June 30, 2020**

SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statement audited was prepared in accordance with GAAP	<u>Adverse</u>
Type of report the auditor issued on whether the financial statement audited was prepared in accordance with regulatory basis	<u>Unmodified</u>
Internal control over financial reporting:	
Material weaknesses identified?	<u>No</u>
Significant deficiencies identified not considered to be material weaknesses:	<u>None noted</u>
Noncompliance material to financial statements noted?	<u>No</u>

Federal Awards

Internal control over major programs:	
Material weaknesses identified?	<u>No</u>
Significant deficiencies identified not considered to be material weaknesses:	<u>None noted</u>
Type of auditor's report issued on compliance for major programs:	<u>Unmodified</u>
Any audit findings disclosed that are required to be reported in accordance with U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost principles, and Audit Requirements for Federal awards	<u>No</u>

Identification of major programs:

CFDA

<u>Number</u>	<u>Name of Federal Program or Cluster</u>	<u>Amount</u>
<u>Special Education Cluster</u>		
84.027	Grants to States Title VI	\$ 395,843
84.173	Preschool Grant Title VI	18,840
	Total for Special Education Cluster	<u>414,683</u>
84.010	Title I Low Income	<u>343,158</u>
		<u>\$ 757,841</u>
Dollar threshold used to distinguish between Type A and Type B programs		<u>\$ 750,000</u>
Auditee qualified as a low-risk auditee?		<u>No</u>